

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NORTH DAKOTA**

Craig Hoglund and Christine Hoglund,

Plaintiffs,

VS.

David J. Kautter, Commissioner of the Internal Revenue Service, in his official capacity, et al.,

Defendants.

## ORDER ADOPTING REPORT AND RECOMMENDATION

Case No. 1:18-cv-189

Before the Court is a motion to dismiss for insufficient service, lack of jurisdiction, and failure to state a claim filed by the Defendants on December 17, 2018. See Doc. No. 16. Also before the Court are Plaintiffs' motions for summary judgment, injunctive relief, and leave to file an amended complaint. See Doc. Nos., 20, 24, and 31. Magistrate Judge Charles S. Miller, Jr., issued a Report and Recommendation, in which he recommended that Defendant's motion to dismiss be granted on the basis of insufficient service and that Plaintiffs' motions be deemed moot. See Doc. No. 38. The parties were given until June 15, 2020, to file an objection. See Doc. No. 38. No objections were filed.

The Court has carefully reviewed the Report and Recommendation and the entire record, and finds the Report and Recommendation to be persuasive. Accordingly, the Court **ADOPTS** the Report and Recommendation (Doc. No. 38) in its entirety and **ORDERS** Defendant's motion to dismiss (Doc. No. 16) be **GRANTED**. The Court also find Plaintiffs' motions for summary judgment (Doc. No. 20), motion for injunctive relief (Doc. No. 24) and motion for leave to file an amended complaint (Doc. No. 31) are **DENIED AS MOOT**.

**IT IS SO ORDERED.**

Dated this 16th day of June, 2020.

/s/ Daniel L. Hovland  
Daniel L. Hovland, District Judge  
United States District Court